

to state that I was one of the more reluctant supporters of LB 1063 and of LR 219 which eventually became Amendment 1. If I wasn't the last one to punch the green light at every stage of debate, I was pretty close. And I think that Senator Hall characterized it correctly when he said that this represents probably a breach in an understanding that was reached in a very delicate compromise that resulted in the successful passage of a personal property tax plan. I wasn't particularly happy and am not particularly happy with the valuation scheme embodied in LB 1063. I certainly was not very happy with the fact that we had to end up enacting new sales tax exemptions to secure the passage of LB 1063. But I think the very least we can do is keep alive the compromise that was reached, that requires at least, at the bare minimum, if items are to be exempted from the sales tax, at the very least large ticket items that individuals buy, the individual has to go through the process of securing a refund in order to not only preserve the integrity of the exemptions that are granted, but also to secure a paper trail, a trail of records for the purposes of determining the value of the property that's been purchased. I think Senator Warner stated very eloquently the other day, when this issue was debated, the problems involved with, number one, having that record; and, number two, making sure that the exemption is granted properly. The problem exists of an implement dealer that is selling equipment, not only to agricultural interests, but also to individuals who may be using the equipment for other purposes. And, obviously, that's not a purpose that we wanted to exempt equipment for. The clear danger lies in the retention of the Moore amendment that that equipment will simply be, that an implement dealer simply will never charge sales tax on anything, even when properly he ought to be doing so. So I would support the Hall amendment to take the Moore amendment out. I think it's a substantive change that was not envisioned in the call of the session. Whether or not that's the case, I think it's a bad policy decision. To preserve the integrity of the agreement that those of us who voted for 1063 came to, I would urge you to adopt the Hall amendment. Thank you.

PRESIDENT MOUL: Thank you, Senator Will. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I rise to support Senator Hall's amendment. Well, there's a lot of things said that I would tend to agree on both sides of the issue. Certainly, it's not a new exemption, that's perfectly clear. It was established then, and it was a policy that went